

**Wisconsin Department of Public Instruction, Financial Services Team
WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL**

DEPARTMENT OF PUBLIC INSTRUCTION

PUPIL TRANSPORTATION AID

255.107

I. PROGRAM OBJECTIVES

State transportation aid “*for each pupil so transported*” is determined under the provisions of WI Stats. 121.58. Aids paid to public school districts include aid for transporting pupils to non-public schools. Although pupils may be eligible for transportation, the pupil must be *actually transported at least once* for districts to include them on the transportation report for aid.

II. PROGRAM PROCEDURES

Aid is paid at a per pupil rate based on distance and days enrolled. School districts receive aid by submitting pupil transportation data through the school finance reporting portal on an internet based application.

The district should have available, as supporting documentation, a listing of pupils transported at least once during the school year with home to school distance (regular school year and summer school year transportation) or distance to instructional site (vocational transportation) and days *enrolled*. Aid is pro rated if the pupil is transported at least once but enrolled less than 91 days WI Stats.121.58(2)(am).

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

1. Compliance Requirement

Regular and summer school transportation aid is provided for pupils transported on home to school routes. Special education pupils riding regular home to school routes are also included in the regular transportation or summer school tables UNLESS the pupils' Individualized Education Program (IEP) REQUIRES A

Wisconsin Department of Public Instruction, Financial Services Team WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL

MODIFICATION of home to school transportation. (Special education only route)

The number of special education pupils for whom a modification of home to school transportation is required by the pupils' IEP is not required to be reported to DPI on the transportation report. Their transportation costs are eligible for state special education aid and are charged to fund 27 functions 256 250 "Special Transportation - District Operated" and 256 750 "Special Transportation - Contracted".

2. Suggested Audit Procedures

Obtain online the district's transportation report filed with DPI at: <https://www2.dpi.state.wi.us/safr/>. Choose your school district, click on Non-Financial Data Home, click on Pupil Transportation (PI-1547), click on Fiscal Year and provide ID and password (previously provided password for PI-1506AC).

Determine that only home to school transportation is reported in the regular or summer school tables.

Determine that pupils included in the transportation tables are transported at the expense of the district. Transportation aid may not be paid if the district is being reimbursed through fees charged.

Determine that "one-way", NOT "round-trip" or "total route" mileage is reported for pupils included in the regular or summer school transportation tables.

If the district is NOT running special education only routes, determine that pupils are reported only on regular transportation tables or summer school tables as appropriate. Verify that transportation costs have not been allocated from the general fund 10 to the special education fund 27. Regular transportation costs should be accounted for in the general fund 10.

Determine that pupils for whom special education transportation costs have been reported on the annual report in fund 27 have NOT been counted in the regular transportation tables.

3. Compliance Requirement

Transportation aid is provided for pupils transported to vocational programs at a VTAE or to cooperative "66.30" vocational programs. Transportation aid for these programs is paid to the district based on data submitted to DPI through the

Wisconsin Department of Public Instruction, Financial Services Team

WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL

school finance internet reporting portal. *Note:* Very few districts have vocational transportation aid.

4. Suggested Audit Procedures

If the district has reported vocational pupils transported, determine that pupils are being transported to a vocational program instruction site.

Determine that "one-way", NOT "round-trip" or "total route" mileage is reported.

B. ELIGIBILITY

1. Compliance Requirement

Pupils may only be classified in the transportation tables by days *enrolled*. Distance is measured from the pupil's residence to the school attended along the usually traveled route. This requires the district to have a system for identifying pupils, days enrolled, distance transported and any changes during the year.

The number of pupils enrolled 90 days or less (15 days or less for summer school transportation) is reported separately from pupils enrolled in excess of 90 days (over 15 days for summer transportation).

Pupils are *classified in the transportation tables by days enrolled*, but WI Stats.121.58(2)(am) requires the pupil to be *actually transported to receive aid*. Although pupils may be eligible for transportation, if they are not actually transported, they should not be included on the transportation report.

2. Suggested Audit Procedures

Determine and evaluate the process used by district to identify pupils transported, days enrolled, distances the pupils were transported, and any changes during the year. If there are no changes identified for pupils transported during the year, determine that there is a process for identifying changes as they occur.

Determine that the district has reliable documentation and NOT undocumented assumptions or estimates to support the number of pupils reported as actually transported at least once during the school year.

Wisconsin Department of Public Instruction, Financial Services Team WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL

Obtain September Pupil Count from The PI-1563 on-line report for your district. The count can be obtained at: <https://www2.dpi.state.wi.us/safr/>. Choose your school district, click on Non-Financial Data Home, click on Pupil Count – Sept. (PI-1563), click on Fiscal Year, provide your ID and password (previously provided password for PI-1506AC), click on and print Final Summary.

Compare the percentage of pupils reported as transported on the PI-1547 to the September Pupil Count “Final Summary” PI-1563. Determine whether the percentage transported appears reasonable for the geographical profile of the district and does not appear to be based on eligibility rather than actual transportation. If it appears unreasonable, inquire of the district what factors may be affecting the percentage (i.e. transportation to private school). If necessary, consider additional reasonability tests (i.e. number of buses, capacity of buses and number of routes compared to pupils reported as transported).

If the transportation contractor is responsible for providing data to the district, determine that the contractor is providing adequate information as required for the accurate completion of the transportation tables.

By reference to enrollment records and listing of pupils transported, test at least one pupil in each category on current year tables for regular school year and summer school transportation and determine that:

- a). Pupil was enrolled in district for days reported as being enrolled.
- b). By reference to district map determine that one way home to school distance is within mileage category.

3. Compliance Requirement

A district at its option may provide regular year transportation for distances of less than two miles. However, pupils transported less than two miles during the regular school year are NOT counted on the transportation report unless the transportation is being provided as part of an unusually hazardous transportation plan(UHT) filed by the district.

4. Suggested Audit Procedure

If pupils are shown on the transportation report as being transported less than two miles, determine that they are done so in accordance with a UHT plan filed by the district with DPI. The internet reporting application will have an edit that will prevent the district from reporting in the 0-2 mile category if a UHT plan is not on file. Test a sample of pupils transported in this category to determine whether they

Wisconsin Department of Public Instruction, Financial Services Team WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL

are within the boundaries of the plan. Determine if the plan has been updated for current conditions.

C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING

The auditor is not expected to test for matching, level of effort and/or earmarking requirements.

D. REPORTING REQUIREMENTS

1. Compliance Requirement

The number of pupils a school district claims for transportation aid is reported to DPI online through the School Finance Reporting Portal.

2. Suggested Audit Procedures

- Review procedures used to compile number of pupils reported as transported and evaluate for accuracy.
- Determine that:
 - a) Pupils being claimed are transported at the expense of the school district and the district does not charge them a fee for transportation.
 - b) Special education children transported on regular routes are reported on the regular transportation tables.
 - c) The district has a system to count pupils actually so transported by modes other than by yellow bus. For example, parent contracts, city bus, taxi cab, etc. are other methods that may be used and pupils so transported should be included in the data reported.
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E. SPECIAL TESTS AND PROVISIONS

There are no special tests and provisions for the auditor to test.